

- (ii) the Comptroller as required by regulation; and
- (2) a vendor [or any officer of a corporate vendor] for tax that the vendor does not:
 - (i) collect from the buyer as required in § 11-403 of this title; or
 - (ii) pay to the Comptroller as required in subsection (b) of this section.

(D) IF A BUYER OR VENDOR LIABLE FOR THE SALES AND USE TAX AND FOR THE INTEREST AND PENALTIES OF THE TAX UNDER SUBSECTION (C) OF THIS SECTION IS A CORPORATION OR LIMITED LIABILITY COMPANY, PERSONAL LIABILITY FOR THE SALES AND USE TAX AND FOR THE INTEREST AND PENALTIES OF THE TAX EXTENDS TO:

(1) IN THE CASE OF A CORPORATION, ANY OFFICER OF THE CORPORATION; AND

(2) IN THE CASE OF A LIMITED LIABILITY COMPANY:

(I) IF THE LIMITED LIABILITY COMPANY DOES NOT HAVE AN OPERATING AGREEMENT, ALL MEMBERS; OR

(II) IF THE LIMITED LIABILITY COMPANY HAS AN OPERATING AGREEMENT, THOSE INDIVIDUALS WHO MANAGE THE BUSINESS AND AFFAIRS OF THE LIMITED LIABILITY COMPANY.

(E) A MEMBER OF A LIMITED LIABILITY COMPANY DOES NOT MANAGE THE BUSINESS AND AFFAIRS OF THE LIMITED LIABILITY COMPANY UNDER SUBSECTION (D) OF THIS SECTION SOLELY BY DOING ONE OR MORE OF THE FOLLOWING:

(1) CONSULTING WITH OR ADVISING THE INDIVIDUALS WHO MANAGE THE BUSINESS AND AFFAIRS OF THE LIMITED LIABILITY COMPANY;

(2) DIRECTING THE MANAGEMENT OF THE LIMITED LIABILITY COMPANY IN THE SAME MANNER AS A DIRECTOR OF A CORPORATION DIRECTS THE MANAGEMENT OF A CORPORATION; OR

(3) VOTING ON ANY MATTER REQUIRED TO BE VOTED ON BY THE MEMBERS OF THE LIMITED LIABILITY COMPANY, INCLUDING, BUT NOT LIMITED TO:

(I) THE APPROVAL OR DISAPPROVAL OF AMENDMENTS TO THE OPERATING AGREEMENT;

(II) THE TERMINATION AND WINDING UP OF THE LIMITED LIABILITY COMPANY;